

# INSTRUCTIONS FOR APPLICATION FOR ADMISSION TO ROSTER OF ACCOUNTANTS AUTHORIZED TO CONDUCT MUNICIPAL AUDITS

Applicants must demonstrate that they have completed **Basic (Level 1) and/or Intermediate (Level 2)** courses that meet the minimum hour requirements in subjects that are **directly related** to the government environment. Advanced (Level 3) and Update (Level 4) courses are not accepted for admission to the municipal roster.

## **SUBJECT REQUIREMENTS:**

***Audits of State and Local Governments*** - Courses eligible for credit will focus on **auditing standards generally accepted in the United States of America (GAAS) in a governmental environment** with consideration to planning; risk assessment; methods to audit unique governmental activities, transactions and balances; and related independent auditor reports. Courses eligible for credit in this category will focus on audits of financial statements rather than on federal programs.

***Governmental Accounting and Financial Reporting*** - Courses eligible for credit will focus on accounting principles generally accepted in the United States of America (GAAP) and financial statements as allowed/required under standards promulgated by the GASB for governmental entities. Courses will focus on accounting in a government environment, including preparation of governmental financial statements and CAFRs.

***GAGAS*** - Courses eligible for credit will cover audits conducted in accordance with **Generally Accepted Governmental Auditing Standards (GAGAS)**. These standards are also referred to as the “Yellow Book”. Courses in this area will focus on application of, and compliance with general, fieldwork (including documentation), and reporting standards as contained in GAGAS, as well as attestation, performance audit and other standards therein.

***Audits of Federal Programs and Related Compliance*** - Courses eligible for credit will focus on how to perform an audit of Federal programs under current, authoritative guidance. Topics may include planning, risk assessment, understanding applicable compliance requirements, internal controls over compliance, and compliance auditing and reporting as they relate to the audits of Federal programs.

**Courses that are specific to a particular type of compliance audit such as HUD or hospitals may not be eligible for credit; applicants must demonstrate that the course provides a basic or intermediate understanding of Federal program requirements.**

***Oregon Minimum Standards and Local Budget Law*** – Applicants must complete the OSCPA sponsored course on Oregon Revised Statutes and Administrative Rules governing the requirements of audits of Oregon Municipal Corporations and Local Budget Law.

**OREGON BOARD OF ACCOUNTANCY  
APPLICATION FOR ADMISSION TO THE ROSTER OF ACCOUNTANTS  
AUTHORIZED TO CONDUCT MUNICIPAL AUDITS**

List the classes you have attended in the **two year period immediately preceding your application showing you have completed 40 hours of Basic (Level 1) and/or Intermediate (Level 2)** continuing education in the following subjects with at least four (4) hours in each subject:

(Please refer to the "Subject Requirements" on page 1)

- a. Audits of State and Local Governments;
- b. Governmental Accounting and Financial Reporting Standards (GAFR);
- c. Generally Accepted Governmental Auditing Standards (GAGAS);
- d. Audits of Federal Programs and Related Compliance;
- e. Oregon Local Budget Law; and
- f. Minimum Standards for Audits and Reviews of Oregon Municipal Corporations.

Please submit the following for each course:

- a. Proof of completion certificate
- b. Verification of knowledge level of the course (Basic or Intermediate)
- c. Course outline
- d. NASBA 3-digit QAS sponsor number, if self-study

Conferences, seminars, in-house training, and other courses that are not Basic (Level 1) or Intermediate (Level 2) are not eligible to be included in the hours required for admission to the municipal roster.

Upon approval of an applicant to the Roster, the Board shall notify the applicant in writing; enter the applicant's name on the Roster; and notify the Secretary of State that the applicant is authorized to conduct municipal audits.

Oregon Board of Accountancy, 3218 Pringle RD SE#110, Salem, OR 97302

If you have any questions, contact the Board office at (503) 378-2264 or [angel.m.legler@oregon.gov](mailto:angel.m.legler@oregon.gov)

Continued enrollment on the Municipal Roster requires 24 hours of continuing education in governmental courses each renewal period. *OAR 801-020-0700.*

**OREGON BOARD OF ACCOUNTANCY  
APPLICATION FOR ADMISSION TO THE ROSTER OF ACCOUNTANTS  
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1. **PRINT** Full Name

Last

First

Middle

Other last names known by:

**If you use a PO Box or other mail service you must also provide a physical address**

**Check one box to indicate official mailing address**

2. Physical Home Address

City

State

Zip Code

PO Box:

Phone No.

E-Mail Address:

3. \* Firm or Business Name Registered with the Board under which municipal audits will be issued:

\*If self-employed, include name of business, type of business and address. Indicate if unemployed.

Physical Address of Employment

PO Box:

City

State

Zip Code

Phone No.

4. List **all** state(s) in which you are currently licensed to practice public accounting:

State

License #

Date Issued

State

License #

Date Issued

5. List any state(s) in which you have previously held a valid permit to practice public accounting:

State

License #

Date Issued

State

License #

Date Issued

6. Have you been arrested, charged with or convicted of a felony not previously reported to the Board?

7. Have you been arrested, charged with or convicted of a non-felony crime in which the essential element is fraud, dishonesty or misrepresentation that you have not previously reported to the Board?

8. Have you been a party to any legal proceedings including any non-disclosure agreements or tolling (deadline extension/suspension) agreements that you have not previously reported to the Board?

9. Have you had any professional license suspended, revoked or restricted or been the subject of any regulator's investigation or action not previously reported to the Board (DOL, IRS, PCAOB, SEC, FBI etc.)

10. Are you currently under investigation or have action pending by another regulatory agency?

11. Do you have any pending expulsions or have you been expelled from a professional society?

**If you answer YES to any question, please submit a signed explanation along with this application.**

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10. CONTINUING EDUCATION DETAIL REPORT

*Only Basic (Level 1) or Intermediate (Level 2) programs are eligible. Programs that are Advanced (Level 3) or Update (Level 4) may not be included in the hours required for Admission to the Municipal Roster. If a course is self-study, submit the 3-digit QAS sponsor.*

Please refer to the "Subject Requirements" on page 1

Title of Program	Sponsor & QAS Number	Completion or Attendance date	Audits of State and Local Government	Governmental Accounting & Financial Reporting (GAFR)	Generally Accepted Government Auditing Standards (GAGAS)/Yellow Book	Audits of Federal Programs and Related Compliance	Oregon Local Budget Law	Minimum Standards of Audits & Review of OR Muni Corps	SUB TOTAL	Course Level
<b>Total Hours Claimed</b>										

11. I understand that the act of filling out this application constitutes an agreement between me and the Board that I will observe the requirements of OAR 801-020-0690; Qualifications for Admission to Roster. I certify to the truth and accuracy of all statements and answers made in this application. I understand that before applying, I must have already completed the required number of continuing education hours listed in OAR 801-020-0690.

Date

Signature

ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION  
IS CAUSE FOR DENIAL OF THE APPLICATION OR  
REVOCAION OF ANY LICENSE ISSUED UNDER THIS APPLICATION

**OREGON BOARD OF ACCOUNTANCY  
APPLICATION FOR ADMISSION TO THE ROSTER OF ACCOUNTANTS  
AUTHORIZED TO CONDUCT MUNICIPAL AUDITS  
Credit/Debit Card Payment Authorization Form**

**DO NOT SEND THIS FORM WITHOUT ATTACHING THE APPLICATION**

I authorize the Oregon Board of Accountancy to charge my Credit/Debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

Licensee Name:

License #:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Municipal Auditor Permit Fee:     \$150**  
**Application Fee:                     \$150 - Non-Refundable**

**Cardholder's Information: Please PRINT and provide ALL information.**

Charge Amount:     \$

Visa OR MasterCard Exp Date:                     Card Number:

Cardholder Name (as it appears on the card):

Cardholder Billing Address:

Street, Apartment/Suite #

City

State, Zip Code

Daytime Phone Number

Cardholder's Signature

Date

**RETURN THIS FORM TO:**

**If paying by CHECK:**

**Mail to:  
Oregon Board of Accountancy  
Unit 05  
PO Box 4395  
Portland, OR 97208**

**If paying by CREDIT CARD:**

**Mail to:  
Oregon Board of Accountancy  
3218 Pringle Rd SE #110  
Salem, OR 97302**

**Or FAX to 503-378-3575**

**DO NOT EMAIL THE APPLICATION FORM OR PAYMENT SHEET**